

FIG. 1

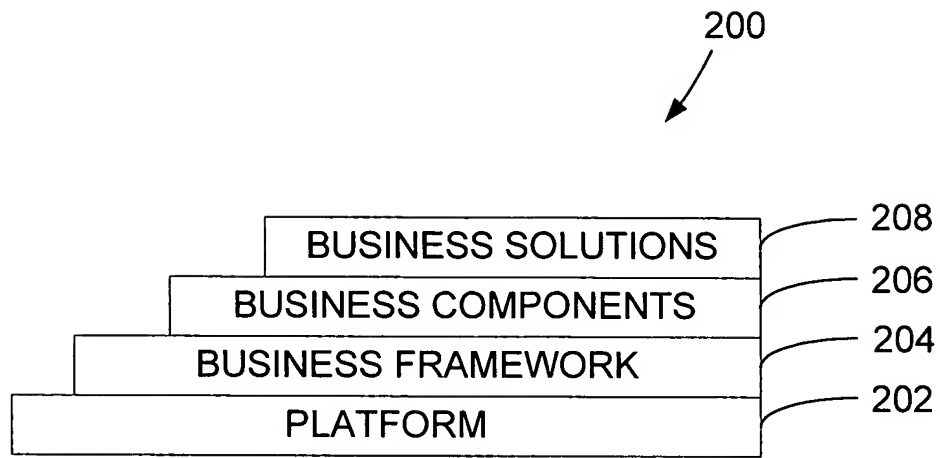


FIG. 2

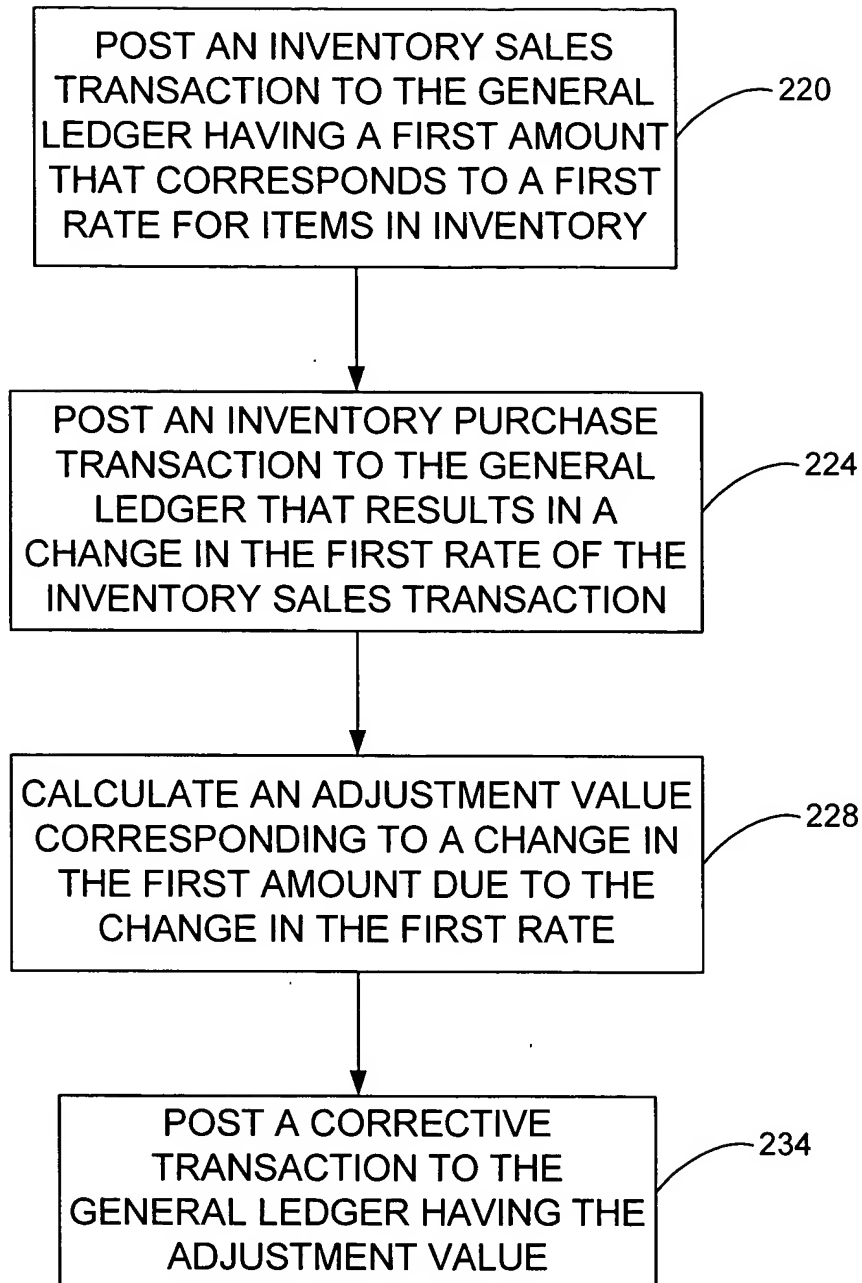


FIG. 3

TRANSACTION DATE	SYSTEM DATE	INVENTORY	ACCOUNT	COGS	ACCOUNT
1 - January	1 - January	Debit \$100.00	Credit	Debit	Credit
5 - January	5 - January		\$50.00	\$50.00	
7 - January	7 - January		\$70.00	\$70.00	
9 - January	9 - January	\$24.00			
7 - January	9 - January	\$4.00			\$4.00

FIG. 4

The diagram shows a financial table with the following structure and data:

TRANSACTION DATE	SYSTEM DATE	INVENTORY	ACCOUNT	COGS	ACCOUNT
1 - January	1 - January	Debit	Credit	Debit	Credit
5 - January	5 - January	\$100.00			
7 - January	5 - January		\$50.00	\$50.00	
4 - January	7 - January		\$70.00	\$70.00	
7 - January	9 - January	\$40.00			
	9 - January		\$5.00	\$5.00	

Callouts in the diagram point to the following elements:

- 210: Points to the top right of the table.
- 212: Points to the first row of the table.
- 214: Points to the second row of the table.
- 222: Points to the third row of the table.
- 240: Points to the fourth row of the table.
- 232: Points to the fifth row of the table.
- 260: Points to the SYSTEM DATE column.
- 216: Points to the INVENTORY and ACCOUNT columns.
- 218: Points to the COGS column.
- 230: Points to the bottom right of the table.

FIG. 5

210

TRANSACTION DATE	SYSTEM DATE	INVENTORY	ACCOUNT	COGS	ACCOUNT
1 - January	1 - January	\$100.00			
5 - January	5 - January		\$50.00	\$50.00	
7 - January	7 - January		\$70.00	\$70.00	
4 - January	9 - January	\$8.00			
7 - January	9 - January	\$2.00			\$2.00

FIG. 6

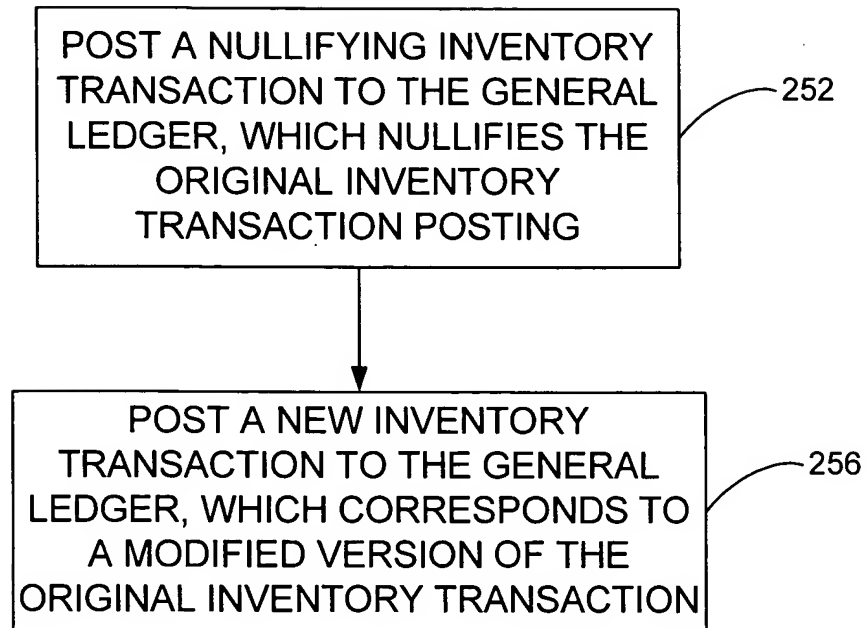


FIG. 7

210

TRANSACTION DATE	SYSTEM DATE	INVENTORY	ACCOUNT	COGS	ACCOUNT
1 - January	1 - January	Debit \$100.00	Credit	Debit	Credit
5 - January	5 - January		\$50.00	\$50.00	
5 - January	7 - January	\$50.00			\$50.00
5 - January	7 - January		\$70.00	\$70.00	

FIG. 8